



2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – General Information

Send refund or No Amount Due tax returns to:

**STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO, CA 94240-0002**

Amount You Owe

If your client made contributions the amount of the payments are the amount of tax due plus the amount of contributions.

If your client did not contribute, enter the amount from the Tax Due line on the Amount You Owe line. Have your client attach a check or money order for this amount.

Make the check or money order payable to “Franchise Tax Board” for the full amount shown on the Amount You Owe line. Have your client write their social security number, the tax year, and the form number on their check or money order.

Example: Joan Smith would include 555-55-5555 (her social security number) and a 2011 Form 540 (the tax year and the form number of the tax return she is filing).

Have the client attach the check or money order to their tax return and mail the tax return to:

**STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO, CA 94267-0001**

Direct Deposit

If your client expects a refund, encourage direct deposit. Provide the bank routing number, the bank account number, and the type of account in the boxes provided on the form. If the client chooses, split refunds between two different bank accounts.

It's fast, safe, and convenient for clients to use direct deposit. The illustration on the next page shows the bank numbers to transfer to the third page of Form 540.

Please put the direct deposit information in the specified section of the forms.

Important Note: As long as depositing into the same account, the software allows a check box for the state refund and uses the bank account information from the federal tax return to direct deposit the state refund.



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Do not use a deposit slip to find the bank numbers. Deposit slips sometimes have different numbers. Contact your client's financial institution for assistance in getting correct routing numbers. Also, do **not** attach a copy of a voided check.

John Doe Mary Doe 1234 Main Street Anytown, CA 99999		123 15 000000 00
PAY TO THE ORDER OF _____		\$
Anytown Bank Anytown, CA 99999		
234873992	00000982937	123

↖
Routing Number

↖
Account Number

↖
Check Number

Can Clients Pay FTB Online?

Yes. Go to **ftb.ca.gov** and search **Payment Options**. Choose **Web Pay**. Follow the easy directions, including how to obtain a customer service number (CSN), and enjoy the convenience of deciding which date and what dollar amount to debit directly from your bank account. Payments may be scheduled up to a year in advance.

Western Union

FTB accepts Western Union payments. Western Union charges a fee for the service.

Credit Card Payments

Now pay by credit card. The client can use a Discover/Novus, MasterCard, VISA, or American Express card to pay personal income tax. Pay the balance due for this year (2011), estimated taxes for 2012, extension payments, or amounts owed for prior years.

There is a convenience fee charged for this service. Pay the fee directly to the "Official Payments Corp." for the automated service. The client's tax payment determines the amount of the fee.



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Rate

2.5% of tax amount charged (round to nearest cent). Minimum fee: \$1. Example:
Tax Payment = \$754, 2.5% Fee = \$18.85.

When will my client's payment be posted?

Payment is effective on the transaction date charged.

What happens if my client changes their mind?

If your client pays their tax liability by credit card and later reverse the credit card transaction, they may be subject to penalties, interest, and other fees imposed by Franchise Tax Board for nonpayment or late payment of their tax liability.

How does my client use their credit card to pay their tax due?

Have the Discover/Novus, MasterCard, VISA, or American Express card and the following information ready:

- Credit card number
- Expiration date
- Amount to be paid
- Spouse/RDP's SSN
- First 4 letters of your clients' and their spouse/RDP last name
- Tax year
- Home phone number
- ZIP code for the address where your clients' monthly credit card bill is sent
- **FTB Jurisdiction Code: 1555**

Use a touch tone telephone to call **800.2PAY.TAX or 800.272.9829** and follow the recorded instructions. Official Payments Corp. will tell your client the convenience fee before they complete the transaction. Or, go to the Official Payments website at **officialpayments.com**.

Signing the Tax Return

Your client must sign and date the return. If your client files a joint return, each spouse/RDP must sign. By signing, your client declares under penalty of perjury that their return is correct and complete to the best of their knowledge.

Important Note: Practitioner PIN should be used for e-filed tax returns. Your client and spouse/RDP must sign and date a California Form 8879. Give the signed Form 8879 to the taxpayer to keep with their tax return records.

If your client files a joint return and their spouse/RDP died during 2011, write "Surviving Spouse/RDP" next to the client's signature.

Be sure to enter your site identification number (SIDN) and initials in the space below "Paid Preparer's SSN/FEIN."